

HONORABLE JAMES L. ROBERT

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,

Plaintiff,

v.

ANTHONY EDWIN PAUL and  
THEODORE KAI SILVA,  
Defendants.

CASE NO. 2-19-cr-00194 JLR

ORDER GRANTING  
DEFENDANTS' UNOPPOSED MOTION FOR  
AN EXPEDITED SUBPOENA UNDER RULE  
17(c) TO THE STATE OF WASHINGTON  
DEPARTMENT OF REVENUE.

THIS MATTER having come before the Court upon Defendants Anthony Edwin Paul and Theodore Kai Silva's Motion for Order Approving Issuance of a Rule 17(c) Subpoena Duces Tecum to State of Washington Department of Revenue. Defendants' Subpoena Duces Tecum seeks pre-trial production of excise tax information in the possession and control of the State of Washington Department of Revenue ("DOR") pertaining to TK MAC Enterprises, Inc., a/k/a MAC Enterprises (UBA #602094950), and its owners Hyung Il Kwon and Tae Young Kim, the cooperators in this case, (collectively herein "TK MAC"), for the time period intervening between January 1, 2008 and December 31, 2017.

Plaintiff, the United States of America (the "Government") has not objected to the Motion and based on the arguments therein, the Court GRANTS the Motion for Order Approving Issuance of a Rule 17(c) Subpoena Duces Tecum to State of Washington Department of Revenue and

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SUMMIT LAW GROUP, PLLC  
315 FIFTH AVENUE S., SUITE 1000  
SEATTLE, WA 98104  
Telephone: (206) 676-7000  
Fax: (206) 676-7001

1 approves issuance of a Subpoena Duces Tecum to DOR pursuant to Rule 17(c) for the following  
2 information:

- 3 1. All Tobacco Products Tax Credit worksheets submitted by TK MAC;
- 4 2. All Schedule C2 (Smokeless Tobacco) forms submitted by TK MAC;
- 5 3. All Proposed or Final Audit Adjustment documents issued to TK MAC, including  
6 correspondence and worksheets;
- 7 4. Schedule C3 (Roll-Your-Own) tobacco forms submitted by TK MAC;
- 8 5. Combined Excise Tax Returns ("CETR") filed by TK MAC;
- 9 6. Auditor's Details of Differences and Instructions to Taxpayer issued to TK MAC;
- 10 7. Correspondence to or from TK MAC or its representatives and DOR;
- 11 8. Correspondence between the US Attorney's Office and/or the Internal Revenue  
12 Service, on the one hand, and DOR, on the other, regarding TK MAC for anytime  
13 period through present day;
- 14 9. All documents pertaining to DOR's reviews the Other Tobacco Product ("OTP")  
15 tax credits taken by TK MAC on CETR.

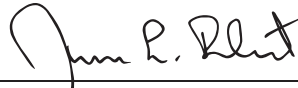
14 The Clerk's Office shall issue the Subpoena, and once the Subpoena has been issued, the  
15 Clerk's Office shall contact defense counsel. Defense counsel shall be responsible for service of  
16 the Subpoena upon DOR. The requested materials shall be due no later than ten days from the  
17 date of receipt of the Subpoena by DOR or by September 30, 2020. DOR shall have business five  
18 days from the date it receives the Subpoena to file a motion to quash the Subpoena in accordance  
19 with Fed. R. Crim. P. 17(c)(2). If DOR files a motion to quash within the time period allowed as  
20 to some of the documents, but not all of the documents, those documents not subject to an  
21 objection shall be delivered to the Court no later than five business days from the date of receipt of  
22 the Subpoena by DOR. The requested materials shall be produced at the following address:

24 Chambers of U.S. District Judge James L. Robart  
25 United States Courthouse  
26 700 Stewart Street, Suite 14128  
Seattle, WA 98101-9906

Upon receipt of the responsive materials, the Court will notify all parties that the documents are available for inspection and copying.

**IT IS SO ORDERED.**

DATED this 24th day of September, 2020.



THE HONORABLE JAMES L. ROBERT  
UNITED STATES DISTRICT JUDGE

*Presented by:*

SUMMIT LAW GROUP, PLLC

By: s/David H. Smith

David H. Smith, WSBA #10721  
Tanya C. Nesbitt, WSBA #56122  
315 Fifth Avenue S., Suite 1000  
Seattle, WA 98104  
Direct: (206) 676-7070  
Email: [davids@summitlaw.com](mailto:davids@summitlaw.com)  
Email: [tanyan@summitlaw.com](mailto:tanyan@summitlaw.com)

*Attorneys for Defendant Anthony Edwin Paul*

CAMIEL & CHANEY, P.S.

By: s/Peter A. Camiel

Peter A. Camiel, WSBA #12596  
520 Pike Street, Suite 2500  
Seattle, WA 98101  
Tel: (206) 624-1551  
Email: [petercamiel@yahoo.com](mailto:petercamiel@yahoo.com)

*Attorneys for Defendant Kai Silva*

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